

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA  
(ERIE DIVISION)

UNITED STATES OF AMERICA, )  
                                  )  
Plaintiff,                   ) No. 1:10-cv-00237-SJM  
                                  )  
v.                            )  
                                  )  
EBERT G. BEEMAN, *et al.*, )  
                                  )  
Defendants.                )

ORDER AND JUDGMENT

AND NOW, this 22nd Day of July, 2011, it is hereby:

ORDERED, ADJUDGED, AND DECREED that Defendant Ebert Beeman is indebted to the United States for unpaid income taxes for the taxable years 1994, 1996, 1997, and 2002 through 2006 in the amount of \$2,124,396.80, as of November 15, 2010 with interest accruing after that date according to law until paid;

ORDERED, ADJUDGED, AND DECREED that Fifth Third Financial, LLC, a New Mexico Limited Liability Company, is a nominee of Ebert Beeman;

ORDERED, ADJUDGED, AND DECREED that Howard Beeman's mortgage interest in the Four Real Properties (commonly known as **(a)** 12744 Route 19 South; Waterford, Pennsylvania; **(b)** 12752 Route 19 South; Waterford, Pennsylvania; **(c)** 12803

Route 19 South, Waterford Pennsylvania; and (d) 777 Old State Raod; Waterford, Pennsylvania) is VOID and has no effect;

ORDERED, ADJUDGED, AND DECREED that Lillian Beeman's mortgage interest in the Four Real Properties is VOID and has no effect;

ORDERED, ADJUDGED, AND DECREED that Autumn Frost, LLC's mortgage interest in the Four Real Properties is VOID and has no effect;

ORDERED, ADJUDGED, AND DECREED that Ebert Beeman is the sole beneficial owner of the Four Real Properties;

ORDERED, ADJUDGED, AND DECREED that the United States hold valid and subsisting tax liens against the Four Real Properties with respect to the unpaid federal income tax liabilities of Ebert Beeman for the 1994, 1996, 1997, and 2002 to 2006 tax years; and it is

ORDERED, ADJUDGED, AND DECREED that the above-described federal tax liens are hereby foreclosed against the Four Real Properties, and that the Four Real Properties shall be sold pursuant to the *Order of Sale* entered contemporaneously with this order.

SO ORDERED on this 22nd day of July, 2011.

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UNITED STATES DISTRICT JUDGE